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From:

Sent: Tue 9/9/2008 8:41 AM

To:

Cc:

Subject: RE: Question re: Large Corp. t/p holding in essence entire interest in TEFRA partnership

If the taxpayer files a timely Form 8082 Request for Administrative Adjustment we can grant the request for partnership item adjustments or convert the partnership items for the corporate group under section 6227(d)(3) and Del. Order 4-19.